

PRESS RELEASE

Internal Revenue Service - Criminal Investigation Chief Richard Weber

Date: November 17, 2016

Contact: *CI-HQ-COMMUNICATIONSEDUCATION@ci.irs.gov

IRS – Criminal Investigation

CI Release #: CI-2016-11-17-A

Alaskan Oncologist Indicted for Tax Evasion

A resident of Big Lake, Alaska was indicted on four counts of tax evasion, announced Principal Deputy Assistant Attorney General Caroline D. Ciraolo, head of the Justice Department's Tax Division, and U.S. Attorney Karen L. Loeffler of the District of Alaska.

Larry Lawson was an oncologist who practiced under Midnight Sun Oncology Inc., an Alaskan business corporation. The superseding indictment alleges that Lawson attempted to evade his 2009 through 2012 individual income tax liabilities by filing false individual and corporate income tax returns that falsely claimed, among other things, charitable contributions. The superseding indictment further alleges that Lawson made a false statement to an Internal Revenue Service (IRS) agent during an audit of his 2009 and 2010 individual income tax returns by stating that he did not receive any items or property in return for money contributed to a non-profit Arizona corporation during those years. According to IRS rules and regulations, if an individual receives a benefit or items or property as a result of making a contribution to a qualified organization, the individual may deduct only the amount of the contribution that exceeds the value of the benefit or items or property received.

Lawson was also charged with one count of obstructing and impeding the internal revenue laws. The superseding indictment alleges that Lawson created and used nominee entities to conceal his individual income. It further alleges that he created From the Vault Inc., a not-for-profit Alaska corporation, that he used as a nominee primarily to acquire and maintain his own personal collection of fossils, dinosaurs, maps, rare books, rare manuscripts, and related material.

If convicted, Lawson faces a statutory maximum sentence of five years in prison for each count of tax evasion and three years in prison for obstructing and impeding the internal revenue laws. Lawson also faces a period of supervised release and monetary penalties.

Principal Deputy Assistant Attorney General Ciraolo and U.S. Attorney Loeffler thanked special agents of IRS-Criminal Investigation, who conducted the investigation, and Trial Attorneys Lori A. Hendrickson and Timothy M. Russo of the Tax Division and Assistant U.S. Attorney Retta-Rae Randall, who are prosecuting the case.

An indictment is only a charge and is not evidence of guilt. A defendant is presumed innocent and is entitled to a fair trial at which the government must prove guilt beyond a reasonable doubt.